

Published on the 20th day of February, 1960.

No. 6 of 1960

BRITISH GUIANA

REGULATIONS
MADE UNDER
THE INCOME TAX ORDINANCE,
(Chapter 299).

UNDER SECTION 83 (1) OF THE INCOME TAX ORDINANCE THE FOLLOWING REGULATIONS HAVE BEEN MADE BY THE GOVERNOR IN COUNCIL :—

1. These Regulations may be cited as the Income Tax (General) (Amendment) Regulations, 1960, and shall be construed and read with the Income Tax (General) Regulations*, hereinafter referred to as the Principal Regulations, and any Regulations amending the same.

2. Regulation 3 of the Principal Regulations is hereby revoked and the following substituted therefor:—

“3. Every return under the provisions of subsection (1) of section 40 of the Ordinance shall be in the appropriate form set out in the first schedule to these Regulations”.

3. Regulation 5 of the Principal Regulations is hereby revoked and the following substituted therefor:—

“5. The list to be delivered to the Commissioners of Inland Revenue in accordance with the provisions of sub-section (1) of section 35 of the Ordinance shall be in such one of the forms set out in the third schedule to these Regulations as the Commissioner of Inland Revenue shall in each case direct.”

4. The first schedule to the Principal Regulations is hereby revoked and the following substituted therefor:—

* Cap. 299.

If no Income is returnable under any of the heads below, the word **NONE** should be entered in the money column. In no case must such column be left blank.

WIFE'S INCOME. A married man must include on his return not only his own income, but also the income of his wife under each Head. A statement should be attached showing separately the amount of his income and the amount of his wife's income under each Head.

Section 3	Income for year ended 31st December, 19____, or such other period as agreed by the Commissioner. (Column 1)	Amount of Net Income (Column 2)
(See note 1 on page)	1. Gains or profits from the working of Estates or the occupation or cultivation of Land of every description	
(See Note 2 on page)	A. 2. Gains or profits from any Trade, Business, Pro- fession or Vocation—other than working of land, or salary.	
See note 3 on page)	B. 1. Salary or Wages receivable from or through the Public Treasury.	
(See Note 4 on page)	2. Salary or Wages from sources other than the Public Treasury.	
(See Note 5 on page)	C. 1. Dividends, Interest or Discount from sources within the Colony.	
(See note 5 on page)	2. Dividends, Interest or Discount arising or accru- ing from any source whatsoever out of the Colony.	
(See Note 6 on page)	1. Pensions arising in British Guiana or received in British Guiana from any source whatsoever.	
(See note 6 on page)	2. Charges or Annuities arising in British Guiana or elsewhere.	
(See note 7 on page)	E. 1. Rents, Royalties, Premiums and any other profits arising from property in British Guiana or elsewhere.	
	Less LOSS (if any) under Head(s).....	
	Total Income under all Heads.....	
Section 4	(1) Less Wear and Tear Allowance (2) Less Trade Losses in previous years	
(See note 8 on page)	Total deductions under Section 4 (carry total to Column 2 and deduct) Balance of Income.....	
Section 5	(1) Deduction of \$ for self..... (2) „ of \$ for wife..... (3) Deduction for unmarried children	
(See Note 9 on page)	Age Under 12 12 and 16 & over under 16	
	Amount \$ \$ \$	
(See note 10 on page)	No.	
(See Note 11 on page)	(4) Deduction of \$ for each of Dependent Relatives (5) Deduction in respect of Life Assurance	
	Total Deductions (carry total to Column 2 and deduct)	
	Chargeable Income	\$

PERSONAL AND FAMILY ALLOWANCES

**Section
6**

Declaration which must be signed if a deduction is claimed under any of the heads numbered (1) to (5) of Section 5.

(i) BY RESIDENTS.

I declare that I was resident in the Colony in the year 19_____ and that all the particulars given by me in Sections 7, 8, 9, and 10 below are truly and correctly stated to the best of my judgment and belief and I claim the deductions to which I am entitled by reason of the facts stated.

.....Signature

(ii) BY NON-RESIDENT BRITISH SUBJECTS

I declare that *I.....^{am} is a British subject resident in

..... and that all the particulars given by me in Sections 7, 8, 9 and 10 below are truly and correctly stated and to the best of my judgment and belief and I claim the deductions to which ^{I am} he is entitled by reason of the facts stated. I further declare that the whole of the income from every source whatsoever whether chargeable to tax or not in the Colony has been included in this Return. †

.....Signature

*Strike out "I" and insert name of Claimant if declaration is signed by Agent, Attorney, etc.

† For explanation see Notes.

Claim for deduction of \$_____ in respect of wife, or of amount Maintenance or alimony, if less, allowable where the claimant during the year 19_____

- (i) had a wife living with him or wholly maintained by him.
 (ii) made payments in accordance with an Order of Court or deed of separation to a separated wife, or
 (iii) paid alimony to a previous wife
 (Section 17 of the Ordinance as Amended by Section 4 of Ordinance 4 of 1958).

**Section
7**

Christian Name or First Name of Wife.	Date of marriage	State whether Wife is living with, or is wholly maintained by claimant, or separated from by Order of Court or Deed, or Divorced from	Amount of maintenance or alimony

Claim for deduction in respect of each unmarried child who at 1st January, 19____, was :

**Section
8**

- (a) under the age of 12 years
 (b) Between the age of 12 and 16 years.
 (c) 16 years of age and over and was receiving full time instruction at any University, College, School or Educational Establishment.
 (Section 18 of the Ordinance as amended by Section 5 of Ordinance 4 of 1958).

The expression "children" includes step-children, but does not include illegitimate children. The deduction is, however, allowable in respect of any child of whom the claimant had the custody and maintained at his own expense for the year 19____, and in respect of whom any other individual is not entitled to the deductions, or if entitled, has relinquished his claim thereto.

Name of each legitimate child or step-child of claimant alive at any time within the year 19____ (Name in full—Surname first)	Name of each child in the custody of and maintained by claimant at his expense during 19____ in respect of whom any other person is not entitled to the deduction or if entitled has relinquished his claim hereto. (Name in full—Surname first)	Date of Birth			Has child any earnings or other income of its own? If so, state annual amount excluding scholarship income	Name and Address of Educational Establishment if child is 16 years of age and over on 1st January, 19____
		Day	Month	Year		

N.B.—If the space provided is insufficient attach a statement hereto with the required particulars.

- Note 5.** Salary, etc. from sources other than Public Treasury:— Applicable to all employees not falling under B.1. Include Commission, Bonus, Overtime, value of residence, quarters, board or lodging, or any other allowance whether in money or otherwise granted in respect of employment:— Attach a statement showing (a) Name(s) and address(es) of employer(s); (b) Period of employment during the year; (c) Income from each employer during the year.
If any expenses were wholly and exclusively incurred in earning the income, full details must be given.
N.B. Salaries, Fees, etc. receivable by Directors, Trustees, etc., are returnable under this Head.
- Note 4.** Dividends, Interest, etc. derived:— Attach a statement showing: (a) Each source from which income is derived; (b) Gross amount from each such source; where Income Tax was deducted from any item prior to receipt, full particulars are to be furnished, and unless Dividend Vouchers are submitted, no relief will be granted in respect of tax deducted at source.
Include interest on Mortgages and Loans, on Deposit, Current or Savings Accounts in Banks, on deposits with Life Insurance or other companies, Building Society Interest, Interest or Dividend on War Loan Stock, National War Bonds, Exchequer Bonds, Discount on Treasury Bills also Dividends, Shares, Possessions, Securities, etc.
Exclude any interest received by Non-residents on Government Bonds and Debentures issued under Ords. 6 of 1916, 11 of 1929, 22 of 1935, 26 of 1941, 5 of 1945, 9 of 1951, 17 of 1953, 55 of 1955 and 54 of 1956.
- Note 6.** Pensions, Charges, Annuities:— Attach a statement showing: (a) Source of Income; (b) Gross amount of Income; where Income Tax was deducted prior to receipt, full particulars must be submitted.
Include pensions received from the Government of any country or from any business whatsoever wherever situated, money received from estates, or trusts of any kind or under any agreement whatsoever.
- Note 7.** Rents, etc.:—Attach a statement showing (a) Situation of Property; (b) Name of Tenant; (c) Gross Rent; (d) Particulars of expenses, etc.
Include income from the letting of houses (furnished or unfurnished), lands or other properties, except such rents as are included in the receipts of the working of an Estate or cultivation of land, or the sub-letting of trade premises which may be included under Head A page 2.
- Note 8.** Wear and Tear:— Attach a statement showing: (a) Subjects on which allowance is claimed; (b) Written down value at beginning of year; (c) Original purchase price, and cost of any subsequent alterations or renewals; (d) Date brought into use; (e) Rate % claimed; (f) Amount (if any) written off taxpayer's books.
- Note 9. Children:** The expression "children" includes step-children, but does not include illegitimate children. The deduction is, however, allowable in respect of any child of whom the claimant had the custody and maintained at his own expense for the year 19 , and in respect of whom any other individual is not entitled to the deductions, or if entitled, has relinquished his claim thereto.
- Note 10. Dependent Relative:** "Dependent relative" means any person whom the claimant maintained at his own expense for the year 19 , who is (a) a relative of his or of his wife, and incapacitated by old age or infirmity; or (b) his or his wife's widowed mother whether incapacitated or not, and whose income did not exceed \$300 per year. "A relative" includes any child of whom the claimant had the custody and whom he maintained when under the age of 16.
Where a person is maintained by two or more persons the allowance will be apportioned between them in proportion to their respective contributions to the maintenance of that person. The deduction applies in the case of a female taxpayer with the substitution of "husband" for "wife".
- Note 11. Life Insurance:** No deduction is allowable in respect of any annual amount of Premium in excess of 10 per centum of the capital sum on death (exclusive of bonds, etc. additions), or in aggregate beyond one-sixth part of the income of the claimant before making the deductions claimed under Head (2) of Section 4 and Heads (1) to (4) of Section 5. The aggregate is further limited to \$1,500.00 where it includes premiums for any insurance or contract effected on or after 17th December, 1954. Premiums must also have been paid out of income brought to charge in the Colony. The Insurance premiums in respect of sickness are allowable in addition to other premiums.
The receipts for any Premiums paid, or satisfactory proof that such premiums have been paid, must be annexed for endorsement and allowance by the Commissioners of Inland Revenue. Premium receipts will be returned in due course.

BRITISH

GUIANA



INCOME TAX.

19

COMPANY
etc.

CONFIDENTIAL

File No.....

*Income Tax Ordinance, Cap. 299
as subsequently amended.*

YEAR OF ASSESSMENT ENDING THE 31ST DECEMBER, 19

**RETURN TO BE MADE OF THE INCOME OF THE PRECEDING YEAR ENDED 31ST
DECEMBER, 19**

To be delivered to the Commissioners of Inland Revenue,.....
on or before 30th April, 19

Name of Firm Estate Trust or Company.....
Block Letters.

Address


Nature of Business

Last Income Tax Return was filed for the Year of Assessment 19.....at.....
(District Tax Office).

**Section
1**

declare that in the Statements in Sections 2 and 4 on pages 2 and 3, and in any Statements or Accounts sent herewith, I have given a full, just and true Return and particulars of the whole of the Income from every source whatsoever chargeable under this Ordinance, estimated to the best of my judgment and belief according to the directions and Rules of the said Ordinance.

Given under my hand this.....day of.....19

Sign here .....Signature
.....Business Address
.....Private Address

If absent from the Colony state the name and address of agent residing in the Colony.

Name of Agent

Address of Agent

State whether the Return is made:—

- (i) As the Resident Acting Partner for the time being of a Firm
- (ii) As the Secretary or other responsible Officer of any Corporate Body
- (iii) As an Attorney, Agent, Factor, Trustee, Manager, etc., of any person
- (iv) As Trustee, Executor, Administrator, etc., of an Estate.....

N.B.—In the case of a firm, the Declaration above must be made by the Resident Acting Partner for the time being, or in cases where none of the partners is resident in the Colony, by the Attorney, Manager, Agent, etc., the required Declaration as to the Partnership profits, etc., being made in Section Page.

If no income is returnable under any of the Heads below, the word "NONE" should be entered in the money column (2). In no case must such column be left blank.

Section

2

Income for the year ended 31st December, 19
or such other period as agreed by the Commissioner.
(Column 1)

Amount
of Net
Income
(Column
2)

(See note 1
on page)

1. Gains or profits from the Working of Estates or the occupation or cultivation of Land of every description

A.

(See note 2 &
3 on page)

2. Gains or profits from any Trade, Business, Profession or Vocation — other than working of Land, etc.

(See note 4
on page)

C.

1. Dividends, Interest or Discount from sources within the Colony

2. Dividends, Interest or Discount arising or accruing from any source whatsoever out of the Colony

(See note 5
on page)

D.

2. Charges or Annuities arising in British Guiana or elsewhere

(See note 6
on page)

E.

Rents, Royalties, Premiums and any other profits arising from property in British Guiana or elsewhere.

Less Loss (if any under Head(s).....

Total Income under all Heads.

Section

3

Less :

(1) Wear and Tear Allowance.....
(see note 7 on page 3).

(2) Trade Losses in previous years ...

Total Deductions under Section 3.....

(Carry total to Column 2 and deduct).

Chargeable Income

\$

Section

4

Partnerships, Estates, Trusts, Etc.

Declaration as to the partners in a Firm, and the amount of the share of the Income to which each partner was entitled — (Section 45 of the Ordinance), and as to the beneficiaries in an estate, trust, etc.

Names of Partners
(or beneficiaries).

Addresses of the
Partners (or
beneficiaries).

State in each case
whether "General",
"Special",
"Acting" or
"Salaried"
Partner.

Basis of
distribution
of Profit

Amount of each Partner's or
beneficiary's Share of the
Income

As returned

As assessed by
Commissioners

\$

c.

\$

c.

Total (to agree with the total net profits of the firm or estate or trust as returned above)

\$

I declare that I am*.....of the Firm or Estate or Trust above described, and that the foregoing particulars are in every respect fully and truly stated according to the best of my judgment and belief.

*State whether Resident Acting Partner for the time being, Executor and Administrative Trustee or the Attorney, Agent, Manager, &c.; in cases where no partner is resident in the Colony.

Signature

N.B.—In the case of persons carrying on business in partnership, the Resident Acting Partner, or the Attorney, Agent or Manager, where no partner is resident in the Colony, is required to render a joint Return of the full profits of the partnership, although liability to tax attaches only to each of the partners in his individual capacity. Each resident partner must therefore render a separate

Instructions that must be Carefully Followed

- Note 1.** Income from the working of estates, etc.—Attach statements showing: (a) Name and Location of estate, etc; (b) Total acreage under cultivation; (c) Type of crop; (d) Income and Expenditure/Trading and Profit and loss accounts and Balance Sheet at end of period, together with any necessary "Adjusting Statement" for Income Tax purposes. **N.B.** Where full and proper accounts have not been kept, prepare and annex a Statement showing how the amount of the profits or gains has been arrived at.
- Note 2.** Income from business, profession, etc.— Attach statements showing: (a) Nature of business, etc. and address where carried on; (b) Income and Expenditure/Trading and Profit and Loss accounts and Balance Sheet at end of period where applicable together with, where necessary, an "Adjusting Statement" for Income Tax purposes.
N.B. Where full and proper accounts have not been kept, prepare and annex a Statement showing how the amount of the profits or gains has been arrived at.
- Note 3.** Any salaries, fees, etc. received as a director, etc. of any Company or other body of persons by any partner, trustee, etc., which is credited to the Company, firm, etc., should be included as gains or profits under this Head.
- Note 4.** Dividends, Interest, etc. derived:—Attach a statement showing: (a) Each source from which income is derived; (b) Gross amount from each such source; where Income Tax was deducted from any item prior to receipt, full particulars are to be furnished, and unless Dividend Vouchers are submitted, no relief will be granted in respect of tax deducted at source.
Include interest on Mortgages and Loans, on Deposit, Current or Saving Accounts in Banks, on deposits with Life Insurance or other Companies, Building Society Interest, Interest or Dividends on War Loan Stock, National War Bonds, Exchange Bonds, Discount on Treasury Bills, also Dividends, Shares, Possessions, Securities, etc.
Exclude any interest received by Non-residents on Government Bonds and Debentures issued under
- Note 5.** Charges, Annuities:—Attach a statement showing: (a) Source of Income; (b) Gross amount of Income; where Income Tax was deducted prior to receipt, full particulars must be submitted.
Include money received from estates, or trusts of any kind or under any agreement whatsoever.
- Note 6.** Rents, etc:—Attach a statement showing (a) Situation of Property; (b) Name of Tenant; (c) Gross Rent; (d) Particulars of expenses, etc.
Include income from the letting of houses (furnished or unfurnished) lands or other properties, except such rents as are included in the receipts of the working of an Estate or cultivation of land, or the sub-letting of trade premises which may be included under Head A, page 2.
- Note 7.** Wear and Tear:—Attach a statement showing: (a) Subjects on which allowance is claimed; (b) Written down value at beginning of year; (c) Original purchase price, and cost of any subsequent alterations or renewals; (d) Date brought into use; (e) Rate % claimed; (f) Amount (if any) written off taxpayer's books.

5. The third schedule to the Principal Regulations is hereby amended by the insertion therein of the following form:—

British Guiana

Income Tax

The Income Tax Ordinance, Chapter 299.

Year of Assessment ending 31st December, 19

List to be prepared and delivered by any Person who is in Receipt of Money or Value or Profits or Gains Belonging to Any Other Person.

N.B. — If there are no persons to be included in this List, please insert "NONE" and sign the Declaration.

Name of each person to whom the money or value belongs (if a married woman, to be so stated).	Address	Description of money or value and amount for the year ended 31st December, 19	Capacity, or joint capacity, in which I am in receipt thereof.	Where the person (a) is not of full age, or (b) is under incapacity, or (c) is not resident in British Guiana. Insert (a), or (b), or (c), as appropriate.	The following particulars should be added, unless it is desired that the assessment be made on the person who renders this List. Names of Trustees, Agents, etc., and capacity in which they act.	Addresses
(1)	(2)	(3)	(4)	(5)	(6)	(7)

DECLARATION: I declare that all the particulars required to be returned by the notice of the Commissioner dated are in every respect fully and truly stated herein according to the best of my knowledge and belief.

Given under my hand this day of 19

Made in Council this 1st day of February, 1960.

..... Signature.

(M.P. IT : 12/57 (I))
(M.P. IT : 2/1953 (III) ,

IVAN H. SEELIG,
Clerk to the Executive Council (acting).